rescission had relied on his mistaken belief that he was to get two lots to use together, whereas he only obtained one, instead of attempting to "complicate" the two contracts, so that the misrepresentation as to one would apply to both, he would have stood on stronger ground. 2 Pomeroy, *Eq. Jurisp.*, sec. 852; *Brown v. Lamphear* (1862) 35 Vt. 252; *Ward v. Yorba* (1899) 56 Pac. 58, 123 Cal. 447, but *contra, Diman v. R. R. Co.* (1858) 5 R. I. 130; *Moffett, etc. Co. v. City of Rochester, supra.*

L. F.

WILLS—ACCELERATION OF REMAINDERS—ELECTION OF WIDOW GIVEN LIFE ESTATE TO TAKE AGAINST THE WILL.—The testator devised his residuary estate in trust, part of the income to be used to provide an annuity for his sister-in-law, and the remaining income and, upon the annuitant's death, all the income, to be divided equally between his widow, son and daughter. At the widow's death, the principal was to be divided equally between the son and the daughter, the latter's share continuing in trust. The widow elected to take against the will. *Held,* that the widow's election terminated the trust for her life as though she had died, and accelerated the son's interest so as to entitle him, after a sum sufficient to provide for the annuitant had been set aside, to receive immediately one-half the residue. *In re Disston's Estate* (1917, Pa.) 101 Atl. 804.

The general rule is said to be that election to take against the will effects the same results as death. *Beideman v. Sparks* (1900, Ch.) 61 N. J. Eq. 226, 47 Atl. 811. *Baptist Female University v. Borden* (1903) 132 N. C. 476, 44 S. E. 47. The instant case cites former Pennsylvania cases as establishing this rule. See *Ferguson's Estate* (1890) 138 Pa. 208, 219, 20 Atl. 945, 946. *Vance's Estate* (1891) 141 Pa. 201, 213, 21 Atl. 643, 645. But investigation of the authorities shows that they proceeded on the ground that the only purpose of postponing the remainders was to protect the widow's interest. Election does not always lead to acceleration. The superior rights of a disappointed devisee of property passing to the widow by her election may prevent acceleration. *Latta v. Brown* (1896) 96 Tenn. 343, 34 S. W. 417. And where the widow's death is the time fixed for the payment of specific legacies, it has been held that no acceleration takes place. *Lovell v. Charlestown* (1891) 66 N. H. 584, 32 Atl. 160; *Jones v. Knappen* (1891) 63 Vt. 391, 22 Atl. 630. So, when the remainder is to a class which will not be determined till the widow's death. *Brandenburg v. Thorndike* (1885) 139 Mass. 102, 28 N. E. 575. On principle it would seem that acceleration should not be permitted when the rights of any other beneficiary will be prejudiced. The court in the principal case assumes that the trust was only for the widow's benefit and so puts the case within the general rule, without discussing the rights of the annuitant. It is submitted that nothing warranted such an assumption and the decision seems inconsistent with an earlier Pennsylvania case, cited by the court but not distinguished or overruled, where a similar trust for the widow's life was continued for the protection of an annuitant. *Young's Appeal* (1884) 108 Pa. 17, 22. See also *In re Wyllner's Estate* (1917) 65 Pa. Super. Ct. 396, 404.

G. L. K.

WORKMEN'S COMPENSATION ACT—WHO IS AN EMPLOYEE—PRESIDENT AND MAJORITY STOCKHOLDER OF CORPORATION.—The president of a corporation whose salary was $70 per week and who, as majority stockholder, received annual dividends of approximately $30,000, lost his leg as a result of an injury sustained while assisting in carrying lumber. *Held,* that he was not an employee within the meaning of the Act. *Bowne v. S. W. Bowne Co.* (1917) 221 N. Y. 28, 116 N. E. 364.